

**FREDERICK COUNTY, MARYLAND  
SUMMARY OF THE ADOPTED  
OPERATING & CAPITAL BUDGETS  
FISCAL YEAR 2010**



**BOARD OF COUNTY COMMISSIONERS**

**Jan H. Gardner, President  
David P. Gray, Vice President  
Kai J. Hagen  
Charles A. Jenkins  
John L. Thompson, Jr.**

**Ronald A. Hart, County Manager**

June 2009

**FREDERICK COUNTY, MARYLAND  
FISCAL YEAR 2010  
OPERATING & CAPITAL BUDGETS**

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**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND SUMMARY**  
**FISCAL YEAR 2010**

	<u>FY 2010</u> <u>ADOPTED</u>	<u>FY 2009</u> <u>ADOPTED</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
<b>REVENUE</b>				
Property Taxes	251,225,931	236,869,380	14,356,551	6.06%
Local Income Tax	150,945,395	163,282,000	(12,336,605)	-7.56%
Other Local Taxes	12,427,500	16,076,000	(3,648,500)	-22.70%
Licenses & Permits	483,000	470,000	13,000	2.77%
State Grants	6,381,459	17,265,000	(10,883,541)	-63.04%
Service Charges	4,580,047	4,812,791	(232,744)	-4.84%
Fines & Forfeitures	187,000	182,500	4,500	2.47%
Investment Earnings	2,500,000	5,000,000	(2,500,000)	-50.00%
Miscellaneous	2,273,230	2,111,360	161,870	7.67%
Transfer from Other Funds	1,000,000	0	1,000,000	
<b>TOTAL REVENUE</b>	<b>432,003,562</b>	<b>446,069,031</b>	<b>(14,065,469)</b>	<b>-3.15%</b>
<b>BUDGETED USE OF FUND BALANCE</b>				
-Audited FY2008	10,454,100	29,541,453	(19,087,353)	-64.61%
-LOSAP	700,000	300,000	400,000	133.33%
-Bond Enhancement reserve	4,878,637	0	4,878,637	
-Snow Removal reserve	1,000,000	952,127	47,873	5.03%
<b>TOTAL Budgeted Use of Fund Balance</b>	<b>17,032,737</b>	<b>30,793,580</b>	<b>(13,760,843)</b>	<b>-44.69%</b>
<b>TOTAL ALL SOURCES</b>	<b>449,036,299</b>	<b>476,862,611</b>	<b>(27,826,312)</b>	<b>-5.84%</b>
<b>APPROPRIATIONS</b>				
County Departments	136,306,805	143,617,699	(7,310,894)	-5.09%
Board of Education	228,942,398	230,791,213	(1,848,815)	-0.80%
Frederick Community College	14,538,155	14,696,046	(157,891)	-1.07%
Frederick County Library	8,788,579	9,271,143	(482,564)	-5.21%
Debt Service	31,587,611	31,070,935	516,676	1.66%
Transfer to Capital Projects Fund	7,814,900	21,300,940	(13,486,040)	-63.31%
Transfer to Agricultural Preservation Fund	505,931	506,964	(1,033)	-0.20%
Transfer to Citizens Care & Rehab. Fund	2,311,890	2,663,581	(351,691)	-13.20%
Transfer to Montevue Home Fund	2,153,868	2,025,266	128,602	6.35%
Transfer to Grants Fund	8,189,639	8,599,320	(409,681)	-4.76%
Transfer to OPEB Fund - County	7,496,523	4,356,219	3,140,304	72.09%
Transfer to OPEB Fund - BOE	0	7,159,200	(7,159,200)	-100.00%
Transfer to Permitting & Dev. Rev. Fund	400,000	804,085	(404,085)	-50.25%
<b>TOTAL APPROPRIATIONS</b>	<b>449,036,299</b>	<b>476,862,611</b>	<b>(27,826,312)</b>	<b>-5.84%</b>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND REVENUE**  
**FISCAL YEAR 2010**

	<b>FY 2010 ADOPTED</b>	<b>FY 2009 ADOPTED</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
<b>LOCAL PROPERTY TAXES</b>				
Real Estate Taxes	296,500,000	279,080,782	17,419,218	6.24%
Tax Credit - Homestead	(52,467,069)	(49,722,402)	2,744,667	5.52%
Public Utilities Tax	7,700,000	8,000,000	(300,000)	-3.75%
Payment in Lieu of Taxes	50,000	50,000	0	0.00%
Interest on Taxes	1,785,000	1,700,000	85,000	5.00%
Tax Credit - Historic District	(75,000)	(75,000)	0	0.00%
Tax Credit - Income Based	(2,750,000)	(2,500,000)	250,000	10.00%
Tax Credit - State Reimbursement	2,750,000	2,500,000	250,000	10.00%
Discount of Taxes	(1,365,000)	(1,300,000)	65,000	5.00%
Tax Sales Rev. & Exp.	53,000	50,000	3,000	6.00%
Tax Credit - Ag Land/Bldg	(855,000)	(814,000)	41,000	5.04%
Tax Credit-Income Based-County Supp	(100,000)	(100,000)	0	0.00%
<b>TOTAL PROPERTY TAXES</b>	<b>251,225,931</b>	<b>236,869,380</b>	<b>14,356,551</b>	<b>6.06%</b>
<b>LOCAL INCOME TAX</b>	<b>150,945,395</b>	<b>163,282,000</b>	<b>(12,336,605)</b>	<b>-7.56%</b>
<b>OTHER LOCAL TAXES</b>				
Admissions Tax	800,000	893,000	(93,000)	-10.41%
Recordation Taxes-Deeds	7,468,000	8,750,000	(1,282,000)	-14.65%
911 Fees - Local	1,758,000	1,850,000	(92,000)	-4.97%
Trailer Tax	83,000	82,000	1,000	1.22%
Security Int. Filing Fee	1,000	1,000	0	0.00%
Recordation Taxes-Financing	2,317,500	4,500,000	(2,182,500)	-48.50%
<b>TOTAL OTHER LOCAL TAXES</b>	<b>12,427,500</b>	<b>16,076,000</b>	<b>(3,648,500)</b>	<b>-22.70%</b>
<b>LICENSES &amp; PERMITS</b>				
Traders License	208,000	204,000	4,000	1.96%
Beer Wine Liq. Lic.	220,000	212,000	8,000	3.77%
Animal Licenses	32,000	31,000	1,000	3.23%
Marriage Licenses	14,000	14,000	0	0.00%
Liquor License Fee	9,000	9,000	0	0.00%
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>483,000</b>	<b>470,000</b>	<b>13,000</b>	<b>2.77%</b>
<b>STATE GRANTS</b>				
Dept of Natural Resources	84,000	84,000	0	0.00%
Maryland State Police	1,025,000	1,025,000	0	0.00%
MD State Police Fire (Amoss)	360,000	360,000	0	0.00%
Public Safety & Corrections Svcs	0	2,100,000	(2,100,000)	-100.00%
MD Dept of Transportation	4,912,459	13,696,000	(8,783,541)	-64.13%
<b>TOTAL STATE GRANTS</b>	<b>6,381,459</b>	<b>17,265,000</b>	<b>(10,883,541)</b>	<b>-63.04%</b>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND REVENUE**  
**FISCAL YEAR 2010**

	<u>FY 2010</u> <u>ADOPTED</u>	<u>FY 2009</u> <u>ADOPTED</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
<b>SERVICE CHARGES</b>				
Court Costs, Fees and Charges	2,300	2,300	0	0.00%
P & Z Map/Plat Sales	500	500	0	0.00%
P & Z Publications	500	2,700	(2,200)	-81.48%
P & Z Rezoning	16,000	15,500	500	3.23%
P & Z Appeals Board Fees	25,000	30,000	(5,000)	-16.67%
P & Z WS Text Amend Fees	25,000	40,000	(15,000)	-37.50%
GIS Data Sales	5,000	3,000	2,000	66.67%
Zoning Verification Letters	5,000	5,000	0	0.00%
Election Voters Lists	1,000	1,000	0	0.00%
Internal Audit Collections	5,000	0	5,000	
Tax Status Reports	110,000	75,000	35,000	46.67%
Transit Fares	7,500	7,500	0	0.00%
JTA FCC Contract Income	10,000	10,000	0	0.00%
JTA FCC Commissions	60,000	60,000	0	0.00%
Hotel Tax Admin Fees	26,000	42,000	(16,000)	-38.10%
CDA Admin Fees	15,000	15,000	0	0.00%
Sheriff's Fees	15,000	15,000	0	0.00%
Alt/Sent Admin Fees	25,000	25,000	0	0.00%
PADDD Alt/Sent Admin Fees	4,000	4,000	0	0.00%
Animal Control Collections	70,000	70,000	0	0.00%
Animal Control Medical Receipt	3,000	3,000	0	0.00%
Fire/Rescue Inspection/Review Fees	8,500	5,000	3,500	70.00%
False Alarm Fees	0	205,000	(205,000)	-100.00%
Roads/Streets Inspections	175,000	175,000	0	0.00%
Mental Health Self-Pay Fees	20,000	24,000	(4,000)	-16.67%
Mental Health Third- Party Fees	248,549	200,000	48,549	24.27%
Mental Health Medicaid Fees	430,000	385,000	45,000	11.69%
Mental Health Medicare Fees	100,000	120,000	(20,000)	-16.67%
Mental Health Other Fees	44,451	60,000	(15,549)	-25.92%
Mental Health Bad Debt Collections	7,000	1,000	6,000	600.00%
FCDC Collections-Audiology	3,000	3,000	0	0.00%
FCDC Collections-Occup. Therapy	20,000	20,000	0	0.00%
FCDC Collections-Physical Therapy	20,000	20,000	0	0.00%
Scott Key Ctr Day Prog Fees	860,000	840,641	19,359	2.30%
Scott Key Ctr Suppt Emp Fees	492,000	492,000	0	0.00%
Nursing Fees	20,000	20,000	0	0.00%
Health Department Self-Pay Fees	337,000	370,000	(33,000)	-8.92%
Health Department Third-Party Fees	340,000	350,000	(10,000)	-2.86%
Health Department Medicaid Fees	12,000	10,050	1,950	19.40%
Health Department Other Fees	122,617	224,140	(101,523)	-45.29%
Health Department Bad Debt Collections	500	500	0	0.00%
Health Department Case Management	36,630	39,960	(3,330)	-8.33%

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND REVENUE**  
**FISCAL YEAR 2010**

	<b>FY 2010 ADOPTED</b>	<b>FY 2009 ADOPTED</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
<b>SERVICE CHARGES (Con't)</b>				
Class Tuition	120,000	120,000	0	0.00%
Day Camp Tuition	135,000	135,000	0	0.00%
Fountain Rock Fees	30,000	30,000	0	0.00%
Recreation Center Program Rev	350,000	350,000	0	0.00%
Museum Fees	35,000	35,000	0	0.00%
Ballfield Fees	22,000	21,000	1,000	4.76%
Court Papers Reimbursements	160,000	130,000	30,000	23.08%
<b>TOTAL SERVICE CHARGES</b>	<b>4,580,047</b>	<b>4,812,791</b>	<b>(232,744)</b>	<b>-4.84%</b>
<b>FINES AND FORFEITURES</b>				
Court Fines	79,000	75,000	4,000	5.33%
Alcohol Code Violation Fines	5,000	5,000	0	0.00%
Zoning Fines	3,000	2,500	500	20.00%
Fines-False Alarms	100,000	100,000	0	0.00%
<b>TOTAL FINES /FORFEITURES</b>	<b>187,000</b>	<b>182,500</b>	<b>4,500</b>	<b>2.47%</b>
<b>INVESTMENT EARNINGS</b>				
Investment Earnings	2,500,000	5,000,000	(2,500,000)	-50.00%
<b>TOTAL INVESTMENT EARNINGS</b>	<b>2,500,000</b>	<b>5,000,000</b>	<b>(2,500,000)</b>	<b>-50.00%</b>
<b>MISCELLANEOUS</b>				
Rent - Court House Multi Complex	641,000	610,000	31,000	5.08%
Rent - Animal Health Lab	116,000	120,000	(4,000)	-3.33%
Rent - Central Booking	10,000	3,000	7,000	233.33%
Rent - Recreation Center	42,000	42,000	0	0.00%
Rent - Park Facilities	56,000	53,000	3,000	5.66%
Rent - Libertytown Park	1,160	1,160	0	0.00%
Rent - LEC	236,000	236,000	0	0.00%
Rent - Scholl's Lane	211,600	210,000	1,600	0.76%
Rent/Parking - Courthouse	1,000	700	300	42.86%
Rent - Carroll Creek Park Deck	6,000	5,300	700	13.21%
Misc. Parking Revenue	35,000	24,000	11,000	45.83%
Rent - Montevue Park	0	500	(500)	-100.00%
Rent - Catoclin Creek Park	0	1,200	(1,200)	-100.00%
Rent - Rosehill Tenant	7,200	7,200	0	0.00%
Rent - Urbana Farm	7,800	7,800	0	0.00%
Rent - Utica Park	4,000	4,000	0	0.00%
Rent - Old National Pike Park	1,700	1,700	0	0.00%
Rent - Urbana Crop Land	500	500	0	0.00%
Rent - Urbana Park	200	200	0	0.00%
Rent - Rocky Ridge Park	600	600	0	0.00%
Rent - Robin Meadows Park	500	500	0	0.00%
Rent - Brun/Jeff Area DP Land	7,970	0	7,970	

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND REVENUE**  
**FISCAL YEAR 2010**

	<b>FY 2010 ADOPTED</b>	<b>FY 2009 ADOPTED</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
<b>MISCELLANEOUS (Con't)</b>				
Collection Charges NFS	7,000	7,000	0	0.00%
Misc Vending Machines	22,000	22,000	0	0.00%
Tax Collection Auto Tag Recovery	4,000	4,000	0	0.00%
Misc Pay Phone Commissions	86,000	131,000	(45,000)	-34.35%
Unanticipated Revenues	500,000	500,000	0	0.00%
Miscellaneous Revenues	250,000	100,000	150,000	150.00%
Interest Income (misc loans, assessments)	5,000	5,000	0	0.00%
ATM Revenues	3,000	3,000	0	0.00%
Sales of General Fixed Assets	10,000	10,000	0	0.00%
<b>TOTAL MISCELLANEOUS</b>	<b>2,273,230</b>	<b>2,111,360</b>	<b>161,870</b>	<b>7.67%</b>
<b>TRANSFER FROM OTHER FUNDS</b>	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	
<b>TOTAL REVENUE</b>	<b>432,003,562</b>	<b>446,069,031</b>	<b>(14,065,469)</b>	<b>-3.15%</b>
<b>BUDGETED USE OF FUND BALANCE</b>				
-Audited FY2008	10,454,100	29,541,453	(19,087,353)	-64.61%
-LOSAP	700,000	300,000	400,000	133.33%
-Bond Enhancement reserve	4,878,637	0	4,878,637	
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<b>TOTAL ALL SOURCES</b>	<b>449,036,299</b>	<b>476,862,611</b>	<b>(27,826,312)</b>	<b>-5.84%</b>

**FREDERICK COUNTY, MARYLAND  
ADOPTED TAX RATES  
FISCAL YEAR 2010**

**Per \$100 of Assessed Value:**

<b>General Real Property Tax</b>	<b>\$0.936</b>	<b>\$0.936</b>
<b>Special Taxing Districts</b>		
Urban Fire & Rescue	\$0.128	\$0.128
Suburban Fire & Rescue	0.080	0.080
Braddock Heights Electric Lighting	0.006	0.006
Libertytown Electric Lighting District	0.013	0.013
New Addition Electric Lighting District	0.007	0.007
<b>Public Utility Tax</b>	<b>\$2.3400</b>	<b>\$2.3400</b>
<b>Railroad Public Utility Tax</b>	<b>\$0.936</b>	<b>\$0.936</b>
<hr/>		
<b>Recordation Tax</b>	<b>\$6.00/\$500 of consideration</b>	<b>\$6.00/\$500 of consideration</b>
<b>911 Fees</b>	<b>\$0.75/line</b>	<b>\$0.75/line</b>
<b>Income Tax</b>	<b>2.96%</b>	<b>2.96%</b>



**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND OPERATING APPROPRIATION**  
**FISCAL YEAR 2010**

DEPARTMENT	FY 2010 ADOPTED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>ADMINISTRATION:</b>				
Board of County Commissioners	686,455	715,448	(28,993)	-4.05%
County Manager	1,164,005	1,244,108	(80,103)	-6.44%
County Attorney	898,690	925,960	(27,270)	-2.95%
Ethics Commission	441	441	0	0.00%
Human Resources	934,841	969,469	(34,628)	-3.57%
<b>TOTAL</b>	<b>3,684,432</b>	<b>3,855,426</b>	<b>(170,994)</b>	<b>-4.44%</b>
<b>ECONOMIC DEVELOPMENT:</b>				
Office of Economic Development	984,788	1,030,521	(45,733)	-4.44%
Workforce Development	658,543	681,425	(22,882)	-3.36%
<b>TOTAL</b>	<b>1,643,331</b>	<b>1,711,946</b>	<b>(68,615)</b>	<b>-4.01%</b>
<b>INTERAGENCY INFORMATION TECHNOLOGIES:</b>				
I.I.T.	7,617,032	7,383,734	233,298	3.16%
I.I.T. In-Kind	(819,498)	(1,007,543)	(188,045)	-18.66%
GIS	739,385	777,255	(37,870)	-4.87%
<b>TOTAL</b>	<b>7,536,919</b>	<b>7,153,446</b>	<b>383,473</b>	<b>5.36%</b>
<b>FINANCE:</b>				
Accounting	2,394,129	2,448,535	(54,406)	-2.22%
Risk Management	371,727	371,637	90	0.02%
Budget	510,707	509,898	809	0.16%
Purchasing	873,401	917,258	(43,857)	-4.78%
Treasurer	1,058,293	1,028,614	29,679	2.89%
<b>TOTAL</b>	<b>5,208,257</b>	<b>5,275,942</b>	<b>(67,685)</b>	<b>-1.28%</b>
<b>JUDICIAL:</b>				
Circuit Court	1,044,377	1,064,155	(19,778)	-1.86%
Circuit Court Master	14,265	17,264	(2,999)	-17.37%
Grand Jury	87,989	87,623	366	0.42%
Other Legal	500	500	0	0.00%
Orphan's Court	26,312	27,219	(907)	-3.33%
<b>TOTAL</b>	<b>1,173,443</b>	<b>1,196,761</b>	<b>(23,318)</b>	<b>-1.95%</b>
<b>STATE'S ATTORNEY:</b>				
State's Attorney	5,188,144	5,215,401	(27,257)	-0.52%
<b>TOTAL</b>	<b>5,188,144</b>	<b>5,215,401</b>	<b>(27,257)</b>	<b>-0.52%</b>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND OPERATING APPROPRIATION**  
**FISCAL YEAR 2010**

DEPARTMENT	FY 2010 ADOPTED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>SHERIFF:</b>				
Administration	1,080,725	1,141,541	(60,816)	-5.33%
Operations	21,410,293	22,102,580	(692,287)	-3.13%
School Resource Officer In-Kind	(1,241,097)	(1,379,447)	(138,350)	-10.03%
Courthouse Security	1,470,523	1,604,397	(133,874)	-8.34%
School Crossing Guard	244,392	247,233	(2,841)	-1.15%
School Crossing Guard In-Kind	(244,392)	(247,233)	(2,841)	-1.15%
Adult Detention Center	12,402,641	13,013,002	(610,361)	-4.69%
ADC Central Booking Unit	362,827	354,966	7,861	2.21%
Alternative Sentencing	791,380	781,282	10,098	1.29%
Work Release Center	2,703,356	2,538,985	164,371	6.47%
<b>TOTAL</b>	<b>38,980,648</b>	<b>40,157,306</b>	<b>(1,176,658)</b>	<b>-2.93%</b>
<b>FIRE &amp; RESCUE SERVICES:</b>				
Director	429,726	449,052	(19,326)	-4.30%
Fire Services	802,638	947,372	(144,734)	-15.28%
Training & Emergency Medical Services	306,078	343,108	(37,030)	-10.79%
Fire Marshal	535,049	551,845	(16,796)	-3.04%
Volunteer Fire/Rescue	5,220,745	5,575,983	(355,238)	-6.37%
Advanced Life Support (moved to Fire Tax)	0	548,946	(548,946)	-100.00%
<b>TOTAL</b>	<b>7,294,236</b>	<b>8,416,306</b>	<b>(1,122,070)</b>	<b>-13.33%</b>
<b>EMERGENCY MANAGEMENT:</b>				
Director	271,629	280,447	(8,818)	-3.14%
Emergency Communications	4,608,639	4,767,576	(158,937)	-3.33%
Emergency Preparedness	533,432	624,301	(90,869)	-14.56%
<b>TOTAL</b>	<b>5,413,700</b>	<b>5,672,324</b>	<b>(258,624)</b>	<b>-4.56%</b>
<b>ANIMAL CONTROL:</b>				
Animal Control	1,654,904	1,617,173	37,731	2.33%
<b>TOTAL</b>	<b>1,654,904</b>	<b>1,617,173</b>	<b>37,731</b>	<b>2.33%</b>
<b>PLANNING:</b>				
Planning & Zoning	2,090,829	2,330,715	(239,886)	-10.29%
P & Z Board of Appeals	11,622	11,625	(3)	-0.03%
<b>TOTAL</b>	<b>2,102,451</b>	<b>2,342,340</b>	<b>(239,889)</b>	<b>-10.24%</b>
<b>PUBLIC WORKS:</b>				
Administration	403,339	403,387	(48)	-0.01%
Highway Operations	12,956,590	13,289,237	(332,647)	-2.50%
Transportation Engineering	1,537,909	1,579,316	(41,407)	-2.62%
Program Development/Management	496,463	502,145	(5,682)	-1.13%
Construction Management	3,273,571	3,515,201	(241,630)	-6.87%
NPDES	659,047	643,237	15,810	2.46%
Project Management	879,728	1,106,212	(226,484)	-20.47%
Public Works Salary Recovery	(2,404,878)	(2,568,819)	(163,941)	-6.38%
<b>TOTAL</b>	<b>17,801,769</b>	<b>18,469,916</b>	<b>(668,147)</b>	<b>-3.62%</b>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND OPERATING APPROPRIATION**  
**FISCAL YEAR 2010**

DEPARTMENT	FY 2010 ADOPTED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>PARKS AND RECREATION:</b>				
Parks and Recreation	5,278,775	5,284,971	(6,196)	-0.12%
<b>TOTAL</b>	<b>5,278,775</b>	<b>5,284,971</b>	<b>(6,196)</b>	<b>-0.12%</b>
<b>MANAGEMENT SERVICES:</b>				
Administration	311,056	307,225	3,831	1.25%
General Services	0	971,554	(971,554)	-100.00%
General Services Recoveries	0	(770,000)	770,000	100.00%
Building Maintenance	8,545,680	8,718,242	(172,562)	-1.98%
Facility Services	4,080,095	2,948,404	1,131,691	38.38%
Facility Services Recoveries	(890,000)	0	(890,000)	
Postage Recovery	(320,000)	(290,071)	29,929	10.32%
Management Services In-Kind	(744,647)	(845,215)	(100,568)	-11.90%
<b>TOTAL</b>	<b>10,982,184</b>	<b>11,040,139</b>	<b>(57,955)</b>	<b>-0.52%</b>
<b>HEALTH SERVICES:</b>				
Health Administration	118,268	119,010	(742)	-0.62%
Health Core Services	3,023,095	3,242,330	(219,235)	-6.76%
School Health Program	5,552,974	5,636,094	(83,120)	-1.47%
School Health Program In-Kind	(5,532,974)	(5,616,094)	(83,120)	-1.48%
Mental Health Program	1,380,517	1,382,545	(2,028)	-0.15%
Detention Center-Substance Abuse	132,572	132,572	0	0.00%
Fred. Co. Developmental Center	3,784,059	3,721,439	62,620	1.68%
Fred. Co. Developmental Center In-Kind	(1,594,996)	(1,464,107)	130,889	8.94%
Scott Key Center	2,806,220	3,019,752	(213,532)	-7.07%
<b>Sub-Total</b>	<b>9,669,735</b>	<b>10,173,541</b>	<b>(503,806)</b>	<b>-4.95%</b>
Deinstitutionalization	11,514	11,514	0	0.00%
<b>TOTAL</b>	<b>9,681,249</b>	<b>10,185,055</b>	<b>(503,806)</b>	<b>-4.95%</b>
<b>TRANSIT:</b>				
Transit	176,318	205,921	(29,603)	-14.38%
<b>TOTAL</b>	<b>176,318</b>	<b>205,921</b>	<b>(29,603)</b>	<b>-14.38%</b>
<b>CITIZEN'S SERVICES:</b>				
<b>COUNTY AGENCIES</b>				
Citizens Services Administration	356,387	348,943	7,444	2.13%
Department of Aging	416,765	444,427	(27,662)	-6.22%
Family Partnership	299,596	312,394	(12,798)	-4.10%
Head Start	56,870	55,951	919	1.64%
Housing	383,010	385,903	(2,893)	-0.75%
Human Relations	151,641	151,079	562	0.37%
Human Relations Commission	9,457	15,957	(6,500)	-40.73%
Office of Children and Families	147,978	162,978	(15,000)	-9.20%
Child Advocacy Center	279,302	297,930	(18,628)	-6.25%
<b>Sub-Total</b>	<b>2,101,006</b>	<b>2,175,562</b>	<b>(74,556)</b>	<b>-3.43%</b>
Extension Service	342,719	349,154	(6,435)	-1.84%
<b>Sub-Total CS County Agencies</b>	<b>2,443,725</b>	<b>2,524,716</b>	<b>(80,991)</b>	<b>-3.21%</b>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND OPERATING APPROPRIATION**  
**FISCAL YEAR 2010**

DEPARTMENT	FY 2010 ADOPTED	FY 2010 REQUESTED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>GRANT-IN-AID AGENCIES:</b>					
Advocates for the Homeless	23,750	25,000	25,000	(1,250)	-5.00%
Alzheimers Association	12,350	17,000	13,000	(650)	-5.00%
American Red Cross	15,000	50,000	0	15,000	
ARC of Frederick County	37,050	39,000	39,000	(1,950)	-5.00%
Big Brothers/Big Sisters	0	90,000	23,646	(23,646)	-100.00%
Cakes for Cause	15,000	61,462	0	15,000	
Cubs	0	10,806	0	0	
Daybreak Adult Daycare	27,312	40,000	28,750	(1,438)	-5.00%
Emmitsburg Early Learning Center	28,500	35,000	30,000	(1,500)	-5.00%
FCC	0	10,000	0	0	
Goodwill	15,000	59,629	0	15,000	
Heartly House	44,849	68,000	35,000	9,849	28.14%
Hepatitis Clinic	15,139	45,000	20,000	(4,861)	-24.31%
Hope Alive	7,030	20,000	0	7,030	
Jeanne Bussard	20,000	40,000	40,000	(20,000)	-50.00%
MHA - CASA	5,700	8,000	6,000	(300)	-5.00%
MHA - Child Care Choices	28,500	30,000	30,000	(1,500)	-5.00%
MHA - Counseling Services	22,800	30,000	24,000	(1,200)	-5.00%
MHA - E-CARE	23,750	25,000	25,000	(1,250)	-5.00%
MHA - Hotline	57,000	65,000	60,000	(3,000)	-5.00%
MHA - Prevention Program	6,175	8,000	6,500	(325)	-5.00%
Partners in Care	0	25,000	0	0	
Religious Coalition - Pharmacy Assistance	61,750	70,000	65,000	(3,250)	-5.00%
Religious Coalition - Shelter Program	67,195	80,000	70,000	(2,805)	-4.01%
Seton Center	47,500	50,000	50,000	(2,500)	-5.00%
Up-County Family Support Center	0	0	14,250	(14,250)	-100.00%
Villa Maria/Associated Catholic Charities	22,230	29,570	23,400	(1,170)	-5.00%
Volunteer Frederick	19,000	25,000	20,000	(1,000)	-5.00%
Sub-total Grant-in-Aid Agencies	622,580	1,056,467	648,546	(25,966)	-4.00%
<b>NON-COUNTY AGENCIES:</b>					
American Legion	950	1,500	1,000	(50)	-5.00%
Character Counts Program	2,850	3,000	3,500	(650)	-18.57%
Civil War Medicine Museum	9,500	15,000	10,000	(500)	-5.00%
Commission on Disabilities	1,378	1,450	1,450	(72)	-4.97%
Commission for Women	4,615	4,858	4,858	(243)	-5.00%
Community Action Agency *moved from GIA	114,000	120,000	120,000	(6,000)	-5.00%
Community Agency School Services (CASS)	45,600	48,000	48,000	(2,400)	-5.00%
Delaplaine Visual Arts	9,500	40,000	10,000	(500)	-5.00%
Dept of Social Services *moved from GIA	228,000	240,000	240,000	(12,000)	-5.00%
Downtown Frederick Partnership	0	10,000	0	0	
Frederick Arts Council	38,000	40,000	40,000	(2,000)	-5.00%
Frederick County Forest Conservancy	1,900	2,000	2,000	(100)	-5.00%
Frederick County Historical Society	11,903	12,530	12,530	(627)	-5.00%
Goodwill Ambassador Fund	4,750	0	5,000	(250)	-5.00%
Frederick Innovative Technology Center	142,500	150,000	150,000	(7,500)	-5.00%
Soil Conservation	201,530	250,447	212,137	(10,607)	-5.00%
Western MD Resources Conserv.	0	0	500	(500)	-100.00%
Weinberg Center for the Arts	9,500	25,000	10,000	(500)	-5.00%
Sub-Total Non-County Agencies	826,476	963,785	870,975	(44,499)	-5.11%
TOTAL CITIZENS SERVICES, GRANT-IN-AID AND NON-COUNTY AGENCIES	3,892,781	2,020,252	4,044,237	(151,456)	-3.74%

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**GENERAL FUND OPERATING APPROPRIATION**  
**FISCAL YEAR 2010**

DEPARTMENT	FY 2010 ADOPTED	FY 2009 ADOPTED	\$ CHANGE	% CHANGE
<b>INDEPENDENT AGENCIES:</b>				
Board of Education	228,942,398	230,791,213	(1,848,815)	-0.80%
Frederick Community College	14,538,155	14,696,046	(157,891)	-1.07%
MD School for the Blind	2,000	2,000	0	0.00%
Library	8,788,579	9,271,143	(482,564)	-5.21%
Community Libraries	1,510	1,589	(79)	-4.97%
Board of Elections	858,381	1,368,408	(510,027)	-37.27%
Liquor License Commission	255,315	258,984	(3,669)	-1.42%
Internal Audit	735,309	785,225	(49,916)	-6.36%
Internal Audit In-Kind	(175,000)	(175,000)	0	0.00%
Social Services	1,337,680	1,437,611	(99,931)	-6.95%
<b>TOTAL</b>	<b>255,284,327</b>	<b>258,437,219</b>	<b>(3,152,892)</b>	<b>-1.22%</b>
<b>NON-DEPARTMENTAL:</b>				
Tax Equity	6,601,768	7,393,431	(791,663)	-10.71%
Debt Service	31,587,611	31,070,935	516,676	1.66%
Transfer to Other Funds				
Capital Projects Fund	7,814,900	21,300,940	(13,486,040)	-63.31%
Agriculture Preservation Fund	505,931	506,964	(1,033)	-0.20%
Citizens Care & Rehabilitation Center Fd	2,311,890	2,663,581	(351,691)	-13.20%
Montevue Home Fund	2,153,868	2,025,266	128,602	6.35%
Permitting & Development Review Fund	400,000	804,085	(404,085)	-50.25%
OPEB Trust Fund - County	7,496,523	4,356,219	3,140,304	72.09%
OPEB Trust Fund - BOE	0	7,159,200	(7,159,200)	-100.00%
Transfer to Grants				
States Attorney	501,274	486,984	14,290	2.93%
Circuit Court	15,654	12,180	3,474	28.52%
Sheriff	144,358	139,541	4,817	3.45%
Developmental Center	177,252	143,518	33,734	23.51%
Scott Key Center	28,311	28,136	175	0.62%
Citizen's Services Admin	19	11	8	72.73%
Department of Aging	1,041,144	1,083,764	(42,620)	-3.93%
Family Partnership	933,073	848,644	84,429	9.95%
Head Start	2,573,146	2,591,984	(18,838)	-0.73%
Housing	15,241	21,179	(5,938)	-28.04%
Workforce Development	541,134	688,857	(147,723)	-21.44%
Office of Children & Families	270,960	278,358	(7,398)	-2.66%
Child Advocacy Center	29,685	0	29,685	
Transit	1,913,388	2,219,664	(306,276)	-13.80%
Emergency Management Services	0	50,000	(50,000)	-100.00%
Weed Control	5,000	6,500	(1,500)	-23.08%
Human Resources Non-Departmental	843,471	1,366,740	(523,269)	-38.29%
Finance Non-Departmental	329,217	311,601	17,616	5.65%
Risk Management Non-Departmental	1,181,550	1,563,500	(381,950)	-24.43%
Contingencies/Unallocated				
BOCC Contingency	350,000	129,000	221,000	171.32%
Snow Removal Reserve	1,000,000	1,000,000	0	0.00%
Fuel Cost Reserve	1,167,127	1,200,000	(32,873)	-2.74%
Unanticipated expenditures	500,000	500,000	0	0.00%
Indirect Cost Recovery	(5,740,064)	(4,900,000)	840,064	17.14%
Component Unit Depreciation	(635,000)	(470,000)	165,000	35.11%
<b>TOTAL</b>	<b>66,058,431</b>	<b>86,580,782</b>	<b>(20,522,351)</b>	<b>-23.70%</b>
<b>TOTAL GENERAL FUND</b>	<b>449,036,299</b>	<b>476,862,611</b>	<b>(27,826,312)</b>	<b>-5.84%</b>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
GENERAL FUND EXPENDITURES  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>APPROPRIATION TO THE BOARD OF EDUCATION</b>				
Cash				
Current Expenses	218,295,770	219,985,969	(1,690,199)	-0.77%
Capital Outlay	<u>1,712,407</u>	<u>1,712,407</u>	<u>0</u>	<u>0.00%</u>
Subtotal Cash	<u>220,008,177</u>	<u>221,698,376</u>	<u>(1,690,199)</u>	<u>-0.76%</u>
In-Kind				
IIT Computer Services	240,762	305,956	(65,194)	-21.31%
Internal Audit Services	77,000	77,000	0	0.00%
Insurance Appraisals	3,000	3,000	0	0.00%
School Health Program	5,532,974	5,616,094	(83,120)	-1.48%
Frederick Developmental Center	1,594,996	1,464,107	130,889	8.94%
School Crossing Guards	244,392	247,233	(2,841)	-1.15%
School Resource Officers	<u>1,241,097</u>	<u>1,379,447</u>	<u>(138,350)</u>	<u>-10.03%</u>
Subtotal In-Kind	<u>8,934,221</u>	<u>9,092,837</u>	<u>(158,616)</u>	<u>-1.74%</u>
Other Contributions				
OPEB Trust Contribution	0	7,159,200	(7,159,200)	-100.00%
<b>Total</b>	<u><u>228,942,398</u></u>	<u><u>237,950,413</u></u>	<u><u>(9,008,015)</u></u>	<u><u>-3.79%</u></u>

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>APPROPRIATION TO FREDERICK COMMUNITY COLLEGE</b>				
Cash				
Current Expenses	14,049,502	14,049,502	0	0.00%
In-Kind				
IIT Computer Services	390,153	548,044	(157,891)	-28.81%
Internal Audit Services	98,000	98,000	0	0.00%
Insurance Appraisals	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00%</u>
Subtotal In-Kind	<u>488,653</u>	<u>646,544</u>	<u>(157,891)</u>	<u>-24.42%</u>
<b>Total</b>	<u><u>14,538,155</u></u>	<u><u>14,696,046</u></u>	<u><u>(157,891)</u></u>	<u><u>-1.07%</u></u>

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>APPROPRIATION TO FREDERICK COUNTY PUBLIC LIBRARY</b>				
Cash				
Current Expenses	7,176,349	7,761,385	(585,036)	-7.54%
In-Kind				
IIT Computer Services	188,583	153,543	35,040	22.82%
Insurance	44,000	41,000	3,000	7.32%
Management Services - Bldg Expenses	<u>1,379,647</u>	<u>1,315,215</u>	<u>64,432</u>	<u>4.90%</u>
Subtotal In-Kind	<u>1,612,230</u>	<u>1,509,758</u>	<u>102,472</u>	<u>6.79%</u>
<b>Total</b>	<u><u>8,788,579</u></u>	<u><u>9,271,143</u></u>	<u><u>(482,564)</u></u>	<u><u>-5.21%</u></u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
FREDERICK COUNTY LIBRARY  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
State Grants	1,599,030	1,634,855	(35,825)	-2.19%
Federal Grants	0	13,500	(13,500)	-100.00%
Collection Agency Revenue	9,000	8,860	140	1.58%
Library Fines	260,000	260,000	0	0.00%
Copier Recovery	7,200	8,100	(900)	-11.11%
Contributions/Donations	117,800	127,790	(9,990)	-7.82%
General Fund Appropriation	7,176,349	7,761,385	(585,036)	-7.54%
In-Kind Revenue	1,612,230	1,509,758	102,472	6.79%
Book Sales/T-Shirt Sales	70,000	63,000	7,000	11.11%
Miscellaneous Revenue	1,000	750	250	33.33%
Prior Year Fund Balance	<u>622,165</u>	<u>419,065</u>	<u>203,100</u>	<u>48.47%</u>
<b>TOTAL REVENUE</b>	<u><u>11,474,774</u></u>	<u><u>11,807,063</u></u>	<u><u>(332,289)</u></u>	<u><u>-2.81%</u></u>
<b>EXPENDITURES</b>				
Personnel	7,597,121	7,810,517	(213,396)	-2.73%
Operating	2,265,423	2,486,788	(221,365)	-8.90%
In-Kind	<u>1,612,230</u>	<u>1,509,758</u>	<u>102,472</u>	<u>6.79%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>11,474,774</u></u>	<u><u>11,807,063</u></u>	<u><u>(332,289)</u></u>	<u><u>-2.81%</u></u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
NURSING HOME CONSTRUCTION FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Recordation Taxes	753,000	1,020,000	(267,000)	-26.18%
Investment Earnings	75,000	100,000	(25,000)	-25.00%
Budgeted Use of Fund Balance	<u>1,344,101</u>	<u>(473,783)</u>	<u>1,817,884</u>	<u>383.70%</u>
<b>TOTAL REVENUE</b>	<u><u>2,172,101</u></u>	<u><u>646,217</u></u>	<u><u>1,525,884</u></u>	<u><u>236.13%</u></u>
<b>EXPENDITURES</b>				
Debt Service	872,101	646,217	225,884	34.95%
Transfer to Capital Budget	<u>1,300,000</u>	<u>0</u>	<u>1,300,000</u>	
<b>TOTAL EXPENDITURES</b>	<u><u>2,172,101</u></u>	<u><u>646,217</u></u>	<u><u>1,525,884</u></u>	<u><u>236.13%</u></u>



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
GRANTS FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
State & Federal Grants	17,172,920	17,486,346	(313,426)	-1.79%
Other Income & Fees	1,035,377	1,027,234	8,143	0.79%
Transfer from General Fund	<u>8,189,639</u>	<u>8,549,320</u>	<u>(359,681)</u>	<u>-4.21%</u>
<b>TOTAL REVENUE</b>	<u><u>26,397,936</u></u>	<u><u>27,062,900</u></u>	<u><u>(664,964)</u></u>	<u><u>-2.46%</u></u>
<b>EXPENDITURES</b>				
Head Start	4,746,879	4,775,792	(28,913)	-0.61%
Workforce Services	1,374,257	1,499,847	(125,590)	-8.37%
Department of Aging	1,934,702	1,979,394	(44,692)	-2.26%
Housing	5,247,147	5,206,864	40,283	0.77%
Transit	5,854,117	6,283,460	(429,343)	-6.83%
Family Partnership	1,708,973	1,481,544	227,429	15.35%
Office for Children & Families	2,077,110	2,512,916	(435,806)	-17.34%
Child Advocacy Center	168,685	114,000	54,685	47.97%
Developmental Center - Infants & Toddlers	896,409	899,368	(2,959)	-0.33%
Scott Key Center				
Individual Support Services	68,190	67,234	956	1.42%
Sheriff-				
Child Support Enforcement	378,277	358,030	20,247	5.66%
Circuit Court				
Family Law	228,415	228,441	(26)	-0.01%
Drug Treatment Coordinator	166,997	165,240	1,757	1.06%
State's Attorney-				
Child Support	1,337,944	1,281,577	56,367	4.40%
Planning & Zoning Grants	750	750	0	0.00%
Weed Control	204,065	205,932	(1,867)	-0.91%
Food Assistance	<u>5,019</u>	<u>2,511</u>	<u>2,508</u>	<u>99.88%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>26,397,936</u></u>	<u><u>27,062,900</u></u>	<u><u>(664,964)</u></u>	<u><u>-2.46%</u></u>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**PARKS ACQUISITION & DEVELOPMENT FUND**  
**FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Recordation Taxes	2,258,470	3,058,070	(799,600)	-26.15%
Investment Earnings	150,000	500,000	(350,000)	-70.00%
Budgeted Use of Fund Balance	<u>785,530</u>	<u>(3,872,420)</u>	<u>4,657,950</u>	<u>120.29%</u>
<b>TOTAL REVENUE</b>	<u><u>3,194,000</u></u>	<u><u>(314,350)</u></u>	<u><u>3,508,350</u></u>	<u><u>1116.06%</u></u>
<b>EXPENDITURES</b>				
Debt Service	37,500	6,250	31,250	500.00%
Transfer to Capital Budget	<u>3,156,500</u>	<u>(320,600)</u>	<u>3,477,100</u>	<u>1084.56%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>3,194,000</u></u>	<u><u>(314,350)</u></u>	<u><u>3,508,350</u></u>	<u><u>1116.06%</u></u>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**DEVELOPMENT ROAD IMPROVEMENT FUND (BUILDING EXCISE)**  
**FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Building Excise Tax	750,000	1,001,500	(251,500)	-25.11%
Investment Earnings	75,000	100,000	(25,000)	-25.00%
Budgeted Use of Fund Balance	<u>(825,000)</u>	<u>398,500</u>	<u>(1,223,500)</u>	<u>-307.03%</u>
<b>TOTAL REVENUE</b>	<u>0</u>	<u>1,500,000</u>	<u>(1,500,000)</u>	<u>-100.00%</u>
<b>EXPENDITURES</b>				
Transfer to Capital Budget	<u>0</u>	<u>1,500,000</u>	<u>(1,500,000)</u>	<u>-100.00%</u>
<b>TOTAL EXPENDITURES</b>	<u>0</u>	<u>1,500,000</u>	<u>(1,500,000)</u>	<u>-100.00%</u>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**FIRE & AMBULANCE SERVICES - URBAN TAXING DISTRICT**  
**FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Real Estate Taxes	32,897,425	30,831,873	2,065,552	6.70%
Investment Earnings	450,000	800,000	(350,000)	-43.75%
Insurance Billings (Net)	2,400,000	2,500,000	(100,000)	-4.00%
Budgeted Use of Fund Balance	907,518	1,736,075	(828,557)	-47.73%
<b>TOTAL REVENUE</b>	<u>36,654,943</u>	<u>35,867,948</u>	<u>786,995</u>	<u>2.19%</u>
<b>EXPENDITURES</b>				
Personnel	29,208,552	29,699,920	(491,368)	-1.65%
Operating	3,798,691	3,135,299	663,392	21.16%
OPEB Reserve	1,328,331	816,443	511,888	62.70%
Capital Outlay	40,000	65,000	(25,000)	-38.46%
Debt Service	2,279,369	2,151,286	128,083	5.95%
<b>TOTAL EXPENDITURES</b>	<u>36,654,943</u>	<u>35,867,948</u>	<u>786,995</u>	<u>2.19%</u>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**FIRE & AMBULANCE SERVICES - SUBURBAN TAXING DISTRICT**  
**FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Real Estate Taxes	4,142,100	4,154,229	(12,129)	-0.29%
Investment Earnings	150,000	150,000	0	0.00%
Insurance Billings (Net)	410,000	322,000	88,000	27.33%
Budgeted Use of Fund Balance	<u>734,870</u>	<u>(647,562)</u>	<u>1,382,432</u>	<u>213.48%</u>
<b>TOTAL REVENUE</b>	<u><u>5,436,970</u></u>	<u><u>3,978,667</u></u>	<u><u>1,458,303</u></u>	<u><u>36.65%</u></u>
<b>EXPENDITURES</b>				
Personnel	2,833,047	2,994,228	(161,181)	-5.38%
Operating	844,252	566,770	277,482	48.96%
OPEB Reserve	97,672	80,747	16,925	20.96%
Capital Outlay	1,340,000	0	1,340,000	
Debt Service	<u>321,999</u>	<u>336,922</u>	<u>(14,923)</u>	<u>-4.43%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>5,436,970</u></u>	<u><u>3,978,667</u></u>	<u><u>1,458,303</u></u>	<u><u>36.65%</u></u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
AGRICULTURAL PRESERVATION FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Agricultural Transfer Tax	1,028,434	1,025,141	3,293	0.32%
Recordation Taxes	2,258,470	3,058,070	(799,600)	-26.15%
General Fund Appropriation	505,931	506,964	(1,033)	-0.20%
Critical Farms Refunds	850,000	850,000	0	0.00%
Installment Purchase Agreement	2,000,000	2,000,000	2,000,000	100.00%
Investment Earnings	1,394,599	1,470,649	1,255,572	85.38%
Budgeted Use of Fund Balance	(979,997)	(1,450,757)	470,760	32.45%
<b>TOTAL REVENUE</b>	<u><u>7,057,437</u></u>	<u><u>7,460,067</u></u>	<u><u>2,928,992</u></u>	<u><u>39.26%</u></u>
<b>EXPENDITURES</b>				
Administration	67,435	66,964	471	0.70%
Critical Farms Program	1,098,342	1,098,330	12	0.00%
Installment Purchase Program	4,178,630	4,403,647	(225,017)	-5.11%
Rural Legacy Program	250,000	500,000	(250,000)	-50.00%
Rural Legacy Installment Purchase Program	68,927		68,927	
MALPF	1,394,103	1,391,126	2,977	0.21%
<b>TOTAL EXPENDITURES</b>	<u><u>7,057,437</u></u>	<u><u>7,460,067</u></u>	<u><u>(402,630)</u></u>	<u><u>-5.40%</u></u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
IMPACT FEE FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
School Impact Fees	4,923,884	6,261,563	(1,337,679)	-21.36%
Library Impact Fees	362,900	595,360	(232,460)	-39.05%
Investment Earnings	217,299	285,178	(67,879)	-23.80%
Budgeted Use of Fund Balance	<u>1,155,725</u>	<u>2,231,454</u>	<u>(1,075,729)</u>	<u>-48.21%</u>
<b>TOTAL REVENUE</b>	<u><u>6,659,808</u></u>	<u><u>9,373,555</u></u>	<u><u>(2,713,747)</u></u>	<u><u>-28.95%</u></u>
<b>EXPENDITURES</b>				
Debt Service	7,825,108	7,873,555	(48,447)	-0.62%
Transfer to Capital Budget:				
Schools	(1,465,300)	0	(1,465,300)	
Library	<u>300,000</u>	<u>1,500,000</u>	<u>(1,200,000)</u>	<u>-80.00%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>6,659,808</u></u>	<u><u>9,373,555</u></u>	<u><u>(2,713,747)</u></u>	<u><u>-28.95%</u></u>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**ELECTRIC LIGHTING SPECIAL TAXING DISTRICTS**  
**FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Braddock Heights				
Property Taxes	4,325	4,737	(412)	-8.70%
Budgeted Use of Fund Balance	3,389	3,982	(593)	-14.89%
	<u>7,714</u>	<u>8,719</u>	<u>(1,005)</u>	<u>-11.53%</u>
Libertytown				
Property Taxes	2,807	3,932	(1,125)	-28.61%
Budgeted Use of Fund Balance	478	328	150	45.73%
	<u>3,285</u>	<u>4,260</u>	<u>(975)</u>	<u>-22.89%</u>
New Addition				
Property Taxes	2,283	1,293	990	76.57%
Budgeted Use of Fund Balance	(341)	1,022	(1,363)	-133.37%
	<u>1,942</u>	<u>2,315</u>	<u>(373)</u>	<u>-16.11%</u>
<b>TOTAL REVENUE</b>	<u>12,941</u>	<u>15,294</u>	<u>(2,353)</u>	<u>-15.39%</u>
<b>EXPENDITURES</b>				
Braddock Heights	7,714	8,719	(1,005)	-11.53%
Libertytown	3,285	4,260	(975)	-22.89%
New Addition	<u>1,942</u>	<u>2,315</u>	<u>(373)</u>	<u>-16.11%</u>
<b>TOTAL EXPENDITURES</b>	<u>12,941</u>	<u>15,294</u>	<u>(2,353)</u>	<u>-15.39%</u>



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
ECONOMIC DEVELOPMENT LOAN FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Special Assessments	45,309	45,309	0	0.00%
State Grant	13,697		13,697	
Interest Earnings	12,000	37,000	(25,000)	-67.57%
Other Fees	400		400	
Budgeted Use of Fund Balance	<u>(16,147)</u>	<u>(29,616)</u>	<u>13,469</u>	<u>45.48%</u>
<b>TOTAL REVENUE</b>	<u><u>55,259</u></u>	<u><u>52,693</u></u>	<u><u>2,566</u></u>	<u><u>4.87%</u></u>
<b>EXPENDITURES</b>				
Administrative Fees	9,950	7,384	2,566	34.75%
Debt Service	<u>45,309</u>	<u>45,309</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>55,259</u></u>	<u><u>52,693</u></u>	<u><u>2,566</u></u>	<u><u>4.87%</u></u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
HOTEL RENTAL TAX FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Hotel Rental Tax	1,056,000	1,100,000	(44,000)	-4.00%
Debt Service Reimbursement	99,073	99,250	(177)	-0.18%
Investment Earnings	<u>20,000</u>	<u>30,000</u>	<u>(10,000)</u>	<u>-33.33%</u>
<b>TOTAL REVENUE</b>	<u><u>1,175,073</u></u>	<u><u>1,229,250</u></u>	<u><u>(54,177)</u></u>	<u><u>-4.41%</u></u>
<b>EXPENDITURES</b>				
Tourism Council	1,050,000	1,102,200	(52,200)	-4.74%
Debt Service	99,073	99,250	(177)	-0.18%
Administration Fees	<u>26,000</u>	<u>27,800</u>	<u>(1,800)</u>	<u>-6.47%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>1,175,073</u></u>	<u><u>1,229,250</u></u>	<u><u>(54,177)</u></u>	<u><u>-4.41%</u></u>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**HOUSING INITIATIVES FUND**  
**FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Investment Earnings	37,500	125,000	(87,500)	-70.00%
Budgeted Use of Fund Balance	<u>625,000</u>	<u>700,000</u>	<u>(75,000)</u>	<u>-10.71%</u>
<b>TOTAL REVENUE</b>	<u><u>662,500</u></u>	<u><u>825,000</u></u>	<u><u>(162,500)</u></u>	<u><u>-19.70%</u></u>
<b>EXPENDITURES</b>				
Deferred Loan Program	252,000	475,000	(223,000)	-46.95%
Homebuyer Assistance Program	359,000	250,000	109,000	43.60%
Emergency Rehab Loans	0	50,000	(50,000)	-100.00%
Building Fee Program	<u>51,500</u>	<u>50,000</u>	<u>1,500</u>	<u>3.00%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>662,500</u></u>	<u><u>825,000</u></u>	<u><u>(162,500)</u></u>	<u><u>-19.70%</u></u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
SCHOOL CONSTRUCTION FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Recordation Taxes	3,012,000	4,078,000	(1,066,000)	-26.14%
Investment Earnings	50,000	50,000	0	0.00%
Budgeted Use of Fund Balance	<u>(1,605,690)</u>	<u>(3,878,000)</u>	<u>2,272,310</u>	<u>58.59%</u>
<b>TOTAL REVENUE</b>	<u><u>1,456,310</u></u>	<u><u>250,000</u></u>	<u><u>1,206,310</u></u>	<u><u>482.52%</u></u>
<b>EXPENDITURES</b>				
Debt Service	<u>1,456,310</u>	<u>250,000</u>	<u>1,206,310</u>	<u>482.52%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>1,456,310</u></u>	<u><u>250,000</u></u>	<u><u>1,206,310</u></u>	<u><u>482.52%</u></u>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**CITIZENS CARE & REHABILITATION CENTER FUND**  
**FISCAL YEAR 2010**

	<u>FY 2010</u> <u>ADOPTED</u>	<u>FY 2009</u> <u>ADOPTED</u>	<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
<b>REVENUE</b>				
Resident Revenue	11,943,593	11,906,542	37,051	0.31%
Other Income	15,000	20,000	(5,000)	-25.00%
Contributions & Donations	12,000	12,000	0	0.00%
Transfer from General Fund	2,311,890	2,663,581	(351,691)	-13.20%
<b>TOTAL REVENUE</b>	<u>14,282,483</u>	<u>14,602,123</u>	<u>(319,640)</u>	<u>-2.19%</u>
<b>EXPENDITURES</b>				
Administration	2,093,386	2,151,545	(58,159)	-2.70%
Dietary	1,353,326	1,331,558	21,768	1.63%
Laundry	275,652	291,532	(15,880)	-5.45%
Housekeeping	1,229,596	1,287,971	(58,375)	-4.53%
Nursing	8,528,285	8,751,129	(222,844)	-2.55%
Physical Therapy	374,771	366,771	8,000	2.18%
Non-Routine Medical Services	194,813	189,080	5,733	3.03%
Non-Medical Services	232,654	232,537	117	0.05%
<b>TOTAL EXPENDITURES</b>	<u>14,282,483</u>	<u>14,602,123</u>	<u>(319,640)</u>	<u>-2.19%</u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
MONTEVUE HOME FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Resident Revenue	783,160	834,205	(51,045)	-6.12%
Transfer from General Fund	<u>2,153,868</u>	<u>2,025,266</u>	<u>128,602</u>	<u>6.35%</u>
<b>TOTAL REVENUE</b>	<u><u>2,937,028</u></u>	<u><u>2,859,471</u></u>	<u><u>77,557</u></u>	<u><u>2.71%</u></u>
<b>EXPENDITURES</b>				
Administration	666,171	696,029	(29,858)	-4.29%
Dietary	490,560	491,436	(876)	-0.18%
Laundry	43,000	25,000	18,000	72.00%
Housekeeping	222,926	214,371	8,555	3.99%
Nursing	1,468,797	1,383,509	85,288	6.16%
Non-Medical Services	<u>45,574</u>	<u>49,126</u>	<u>(3,552)</u>	<u>-7.23%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>2,937,028</u></u>	<u><u>2,859,471</u></u>	<u><u>77,557</u></u>	<u><u>2.71%</u></u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
BELL COURT HOUSING FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Rental Income	95,088	95,088	0	0.00%
Interest Earnings	<u>6,708</u>	<u>8,000</u>	<u>(1,292)</u>	<u>-16.15%</u>
<b>TOTAL REVENUE</b>	<u>101,796</u>	<u>103,088</u>	<u>(1,292)</u>	<u>-1.25%</u>
<b>EXPENDITURES</b>				
Personnel	27,274	29,356	(2,082)	-7.09%
Operating	<u>74,522</u>	<u>73,732</u>	<u>790</u>	<u>1.07%</u>
<b>TOTAL EXPENDITURES</b>	<u>101,796</u>	<u>103,088</u>	<u>(1,292)</u>	<u>-1.25%</u>

**FREDERICK COUNTY, MARYLAND**  
**ADOPTED BUDGET**  
**PERMITTING & DEVELOPMENT REVIEW FUND**  
**FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Licenses & Permits	2,970,940	3,555,019	(584,079)	-16.43%
Service Charges	2,005,754	2,045,915	(40,161)	-1.96%
Rental Income	44,175	44,175	0	0.00%
Investment Earnings	70,000	130,000	(60,000)	-46.15%
Transfer from General Fund	400,000	804,085	(404,085)	-50.25%
Budgeted Use of Fund Balance	<u>1,190,651</u>	<u>886,337</u>	<u>304,314</u>	<u>34.33%</u>
<b>TOTAL REVENUE</b>	<u><u>6,681,520</u></u>	<u><u>7,465,531</u></u>	<u><u>(784,011)</u></u>	<u><u>-10.50%</u></u>
<b>EXPENDITURES</b>				
Administration	2,048,284	2,236,586	(188,302)	-8.42%
Development Review	1,403,498	1,582,703	(179,205)	-11.32%
Permits & Inspections	2,072,512	2,590,040	(517,528)	-19.98%
Office of Life Safety	460,581	460,984	(403)	-0.09%
Environmental Compliance	419,258	417,667	1,591	0.38%
OPEB Reserve	<u>277,387</u>	<u>177,551</u>	<u>99,836</u>	<u>56.23%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>6,681,520</u></u>	<u><u>7,465,531</u></u>	<u><u>(784,011)</u></u>	<u><u>-10.50%</u></u>



**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
SOLID WASTE FUND  
FISCAL YEAR 2010**

	<b>FY 2010 ADOPTED</b>	<b>FY 2009 ADOPTED</b>	<b>\$ CHANGE</b>	<b>% CHANGE</b>
<b>REVENUE</b>				
Service Charges	15,260,849	17,485,965	(2,225,116)	-12.73%
System Benefit Charge	9,260,000	8,600,000	660,000	7.67%
Delinquent Fees	40,000	40,000	0	0.00%
Investment Earnings	500,000	1,000,000	(500,000)	-50.00%
Miscellaneous Revenues	60,000		60,000	
Gain/Loss on Sale of Assets	0	8,000	(8,000)	-100.00%
Transfer to/from Reserves	(201,475)	(65,832)	(135,643)	-206.04%
<b>TOTAL REVENUE</b>	<b>24,919,374</b>	<b>27,068,133</b>	<b>(2,148,759)</b>	<b>-7.94%</b>
<b>EXPENDITURES</b>				
Personnel	2,385,620	2,331,904	53,716	2.30%
Operating	17,000,945	19,435,929	(2,434,984)	-12.53%
OPEB Reserve	152,368	67,607	84,761	125.37%
Capital	118,000	447,500	(329,500)	-73.63%
Debt Service	5,152,281	4,519,984	632,297	13.99%
Transfer to Closure Reserve	110,160	265,209	(155,049)	-58.46%
<b>TOTAL EXPENDITURES</b>	<b>24,919,374</b>	<b>27,068,133</b>	<b>(2,148,759)</b>	<b>-7.94%</b>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
WATER AND SEWER FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Service Charges	21,763,811	22,032,786	(268,975)	-1.22%
Delinquent Fees	50,000	46,000	4,000	8.70%
Other Operating Revenues	4,000	3,000	1,000	33.33%
Miscellaneous Revenues	608,261	531,412	76,849	14.46%
Meter Sales	275,000	275,000	0	0.00%
Investment Earnings	2,035,000	3,785,000	(1,750,000)	-46.24%
Transfer to/from Reserves	<u>7,562,041</u>	<u>4,731,368</u>	<u>2,830,673</u>	<u>59.83%</u>
<b>TOTAL REVENUE</b>	<u>32,298,113</u>	<u>31,404,566</u>	<u>893,547</u>	<u>2.85%</u>
<b>EXPENDITURES</b>				
Personnel	7,888,728	8,271,144	(382,416)	-4.62%
Operating	10,428,107	9,630,703	797,404	8.28%
OPEB Reserve	539,145	340,957	198,188	58.13%
Capital	192,800	694,950	(502,150)	-72.26%
Debt Service	<u>13,249,333</u>	<u>12,466,812</u>	<u>782,521</u>	<u>6.28%</u>
<b>TOTAL EXPENDITURES</b>	<u>32,298,113</u>	<u>31,404,566</u>	<u>893,547</u>	<u>2.85%</u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
FLEET SERVICES FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Vehicle Replacement Revenue	3,388,315	3,508,547	(120,232)	-3.43%
Vehicle Usage Fees	3,323,355	3,483,972	(160,617)	-4.61%
Parts Recovery	840,000	631,235	208,765	33.07%
Fuel Recovery	4,455,000	3,553,000	902,000	25.39%
Labor Recovery	750,000	489,986	260,014	53.07%
Accident Recovery	65,000	66,800	(1,800)	-2.69%
Gain/Loss on Sale of Fixed Assets	87,200	275,600	(188,400)	-68.36%
Investment Earnings	120,000	210,000	(90,000)	-42.86%
Budgeted Use of Fund Balance	1,002,051	(120,165)	1,122,216	933.90%
Transfer F/T Replacement Reserve	<u>(1,615,952)</u>	<u>(273,074)</u>	<u>(1,342,878)</u>	<u>-491.76%</u>
<b>TOTAL REVENUE</b>	<u>12,414,969</u>	<u>11,825,901</u>	<u>589,068</u>	<u>4.98%</u>
<b>EXPENDITURES</b>				
Personnel	2,087,914	2,128,605	(40,691)	-1.91%
Operating	8,296,649	6,117,317	2,179,332	35.63%
OPEB Reserve	117,206	68,906	48,300	70.10%
Capital	<u>1,913,200</u>	<u>3,511,073</u>	<u>(1,597,873)</u>	<u>-45.51%</u>
<b>TOTAL EXPENDITURES</b>	<u>12,414,969</u>	<u>11,825,901</u>	<u>589,068</u>	<u>4.98%</u>

**FREDERICK COUNTY, MARYLAND  
ADOPTED BUDGET  
VOICE SERVICES FUND  
FISCAL YEAR 2010**

	<u>FY 2010 ADOPTED</u>	<u>FY 2009 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>REVENUE</b>				
Charges for Services	1,409,952	1,565,936	(155,984)	-9.96%
Investment Earnings	20,000	20,000	0	0.00%
Budgeted Use of Fund Balance	<u>124,077</u>	<u>(30,029)</u>	<u>154,106</u>	<u>513.19%</u>
<b>TOTAL REVENUE</b>	<u><u>1,554,029</u></u>	<u><u>1,555,907</u></u>	<u><u>(1,878)</u></u>	<u><u>-0.12%</u></u>
<b>EXPENDITURES</b>				
Personnel	496,836	536,918	(40,082)	-7.47%
Operating	828,637	878,536	(49,899)	-5.68%
OPEB Reserve	23,441	14,953	8,488	56.76%
Capital	<u>205,115</u>	<u>125,500</u>	<u>79,615</u>	<u>63.44%</u>
<b>TOTAL EXPENDITURES</b>	<u><u>1,554,029</u></u>	<u><u>1,555,907</u></u>	<u><u>(1,878)</u></u>	<u><u>-0.12%</u></u>

**FREDERICK COUNTY, MARYLAND  
EMPLOYEES PENSION FUND  
FISCAL YEAR 2010**

	<u>FY 2010</u>	<u>FY 2009</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>ADDITIONS</b>				
Employees Contribution	6,043,875	5,169,711	874,164	16.91%
Employer Contribution	20,284,660	18,291,419	1,993,241	10.90%
Investment Earnings	<u>1,000,000</u>	<u>10,855,262</u>	<u>(9,855,262)</u>	<u>-90.79%</u>
<b>TOTAL ADDITIONS</b>	<u>27,328,535</u>	<u>34,316,392</u>	<u>(6,987,857)</u>	<u>-20.36%</u>
<b>DEDUCTIONS</b>				
Personnel	32,480	32,460	20	0.06%
Benefit Payments	8,070,628	6,348,700	1,721,928	27.12%
Refunds	606,396	740,700	(134,304)	-18.13%
Consultant-Legal/Actuarial/Medical	154,000	154,000	0	0.00%
Investment Expenses	1,075,000	1,265,000	(190,000)	-15.02%
Administration Expenses	<u>288,900</u>	<u>379,100</u>	<u>(90,200)</u>	<u>-23.79%</u>
<b>TOTAL DEDUCTIONS</b>	<u>10,227,404</u>	<u>8,919,960</u>	<u>1,307,444</u>	<u>14.66%</u>
<b>NET INCREASE</b>	<u>17,101,131</u>	<u>25,396,432</u>	<u>(8,295,301)</u>	<u>-32.66%</u>

**FREDERICK COUNTY, MARYLAND  
OTHER POST EMPLOYMENT BENEFITS FUND  
FISCAL YEAR 2010**

	<u>FY 2010</u>	<u>FY 2009</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
<b>ADDITIONS</b>				
Retiree Contribution	600,000	250,000	350,000	140.00%
Employer Contribution	10,032,072	5,921,731	4,110,341	69.41%
Investment Earnings	<u>568,000</u>	<u>650,000</u>	<u>(82,000)</u>	<u>-12.62%</u>
<b>TOTAL ADDITIONS</b>	<u>11,200,072</u>	<u>6,821,731</u>	<u>4,378,341</u>	<u>64.18%</u>
<b>DEDUCTIONS</b>				
Insurance Premiums	4,186,000	3,801,731	384,269	10.11%
Administration Expenses	<u>75,000</u>	<u>73,000</u>	<u>2,000</u>	<u>2.74%</u>
<b>TOTAL DEDUCTIONS</b>	<u>4,261,000</u>	<u>3,874,731</u>	<u>386,269</u>	<u>9.97%</u>
<b>NET INCREASE</b>	<u>6,939,072</u>	<u>2,947,000</u>	<u>3,992,072</u>	<u>135.46%</u>

**FREDERICK COUNTY FY 2010 ADOPTED CAPITAL BUDGET**

	<b>TOTAL BUDGET</b>
<b>GENERAL GOVERNMENT</b>	
<b>NEW / EXPANDED FACILITIES</b>	
PSTF Public Sewer Extension	52,750
PSTF 2nd Floor Fit-out for DFRS Admin Offices	816,500
Adult Detention Center, Phase IV	330,900
Brunswick Branch Library	890,500
Myersville Library	75,000
Citizens Care and Rehabilitation Center	2,500,000
Montevue Home	1,362,000
Transit Facility Expansion	150,000
Montevue Complex N. Parking Expansion	275,640
Adult Detention Center Parking Lot Improvements	935,500
<b>BUILDING MAINTENANCE / UPGRADES</b>	
Winchester Hall - Electrical Upgrade & Paging System	60,000
IIT - 117 East Church Street	21,750
Animal Control	1,435,750
520 North Market	240,500
Courthouse HVAC Upgrades	193,000
Mechanical System (HVAC) Repairs	310,000
Roof Replacements	278,900
Parking Lot Repair & Overlay Program	50,000
<b>EQUIPMENT / TECHNOLOGY</b>	
Fire & Rescue SCBA Replacement	402,020
LEAPS	273,460
LANWAN Upgrade	350,000
Video Equipment - Hearing Rooms	75,790
Security/Disaster Recovery	(71,630)
Enterprise Software Licenses	(231,710)
Enterprise Hardware	519,000
Enterprise GIS	420,000
Financial System	150,000
Enterprise Document Management	175,000
<b>BOND EXPENSES</b>	
Bond Issuance Costs	110,000
<b>Total General Government</b>	<b>12,150,620</b>

**FREDERICK COUNTY FY 2010 ADOPTED CAPITAL BUDGET**

**WATER & SEWER**

Leachate WWTP Tank Repair	227,300
Water Tank Inspection Program	200,000
Disinfection by-product Improvements	1,082,000
Water/Sewer Infrastructure Oversizing	500,000
Urbana Water Storage Tank 2	2,663,850
<b>Total Water &amp; Sewer</b>	<b>4,673,150</b>

**SOLID WASTE**

Landfill Security Fence	520,400
<b>Total Solid Waste</b>	<b>520,400</b>

**PARKS AND RECREATION**

Acquisition - Unallocated	2,500,000
Catoctin Creek	235,000
Urbana Area DP	243,930
Utica DP - Phase 2	9,894,940
Pinecliff Restrooms & Sewer Upgrade	200,000
Point of Rocks/MARC Station Access Trail	19,500
Athletic Courts Rehabilitation	37,500
Park Schools	918,000
Community Grants	100,000
Rose Hill Manor Rehab/Master Plan Revision	146,600
Ballenger Creek Multi-Purpose Bldg	(1,243,500)
<b>Total Parks and Recreation</b>	<b>13,051,970</b>

**WATERSHED RESTORATION**

Upper & Lower Linganore Creek	219,320
Bennett Creek Watershed	252,180
<b>Total Watershed Restoration</b>	<b>471,500</b>

**HIGHWAYS & TRANSPORTATION**

**ROADS**

Ijamsville Road Corridor Imps - Phase II	500,000
Old National Pike (from MD 144 to New Mkt.)	(100,000)
Reels Mill Road - Phase I	23,000
<b>Total Roads</b>	<b>423,000</b>



**FREDERICK COUNTY FY 2010 ADOPTED CAPITAL BUDGET**

**BRIDGES**

Boyers Mill Road Bridge	29,000
Blacks Mill Road Bridge	74,000
Lewistown Road Bridge	54,000
Ball Road Bridge	160,000
Gas House Pike Bridge	67,000
Thurston Road Culverts	118,000
Pete Wiles Road Bridge	324,000
<b>Total Bridges</b>	<b>826,000</b>

**HIGHWAYS**

Pavement Management Program	5,594,290
Roads Signalization/Roundabouts	262,500
Pipe Culvert Replacement	525,000
Roads Satellite Facilities #2	(216,840)
<b>Total Highways</b>	<b>6,164,950</b>
<b>Total Highways &amp; Transportation</b>	<b>7,413,950</b>

**FREDERICK COMMUNITY COLLEGE**

Classroom/Student Center Building	1,179,000
Miscellaneous Renovations	200,000
Interior Space Conversion	160,000
Building F Conversion	2,798,340
Central Plant Renovation/Expansion	100,000
AWTC/Monroe Avenue (Culinary Arts Renovation)	1,398,600
Opossumtown Pike	350,000
<b>Total Frederick Community College</b>	<b>6,185,940</b>

**BOARD OF EDUCATION**

Linganore High - Replacement	5,500,000
West Frederick Middle-Modernization	2,640,000
Carroll Manor Elem - Addition	8,576,000
Lincoln Elem - Addition/Modernization	1,815,000
Walkersville Elem - Addition	11,973,000
Oakdale Elem - Addition	416,000
Portable Classrooms	250,000
Roof Replacement/Renovations	1,515,000
Mechanical Repairs/Replacements	800,000
Oil Tank Replacements	223,000
Energy Management & Conservation Improvement	332,000
Computer Upgrade	1,182,000
<b>Total Board of Education</b>	<b>35,222,000</b>

**FREDERICK COUNTY FY 2010 ADOPTED CAPITAL BUDGET**

**MUNICIPALITIES**

**CITY OF FREDERICK**

Airport Improvement Program	(1,286,010)
Thomas Pool Renovation	220,000
<b>Total Municipalities</b>	<b>(1,066,010)</b>

**RETURN OF UNEXPENDED BALANCES** (various categories listed above) **(4,169,510)**

**GRAND TOTAL** **74,454,010**

FREDERICK COUNTY FY 2010 ADOPTED CAPITAL BUDGET

FUNDING SOURCES

General Fund	7,814,900
General Obligation Bonds	37,766,850
Fire Tax District Bonds	816,500
Recordation Tax - Parks	3,156,500
Recordation Tax - Nursing Home	1,300,000
Recordation Tax Bonds	1,250,000
Impact Fees	(1,465,300)
Impact Fee Bonds	0
Building Excise Taxes	0
Water & Sewer Fees	1,962,700
Solid Waste Fees	520,400
DPDR Fees	46,600
Enterprise Fund Bonds	0
Grants	18,621,010
Developer Funded	2,663,850
City of Frederick	0
<b>Total Revenue</b>	<b>74,454,010</b>